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State Controller
RAMON J. HIRSIG
Executive Director
2007/004

January 22, 2007

TO COUNTY ASSESSORS:

A REPORT ON BUDGETS, WORKLOADS, AND ASSESSMENT APPEALS
ACTIVITIES IN CALIFORNIA ASSESSORS' OFFICES 2005-06

The annual "A Report on Budgets, Workloads, and Assessment Appeals Activities in California Assessors' Offices" is enclosed. The data may be used for comparing your administrative and assessment operations with those of other assessors.

This information was compiled from a questionnaire sent to all assessors. Any questions you have concerning the data reported by specific counties should be directed to the county involved.

This report will be posted on the Board's website at www.boe.ca.gov/proptaxes/pubcont.htm. Additional hard copies are available from the County-Assessed Properties Division at 916-445-4982.

Please contact Ms. Frankie Rastkar in our Policy Development Unit at 916-322-2149 or Faranak.Rastkar@boe.ca.gov to ask questions regarding the overall report, to provide suggestions for improving the report's usefulness, or to receive the information in an electronic format.

Sincerely,

/s/David J. Gau

David J. Gau
Deputy Director
Property and Special Taxes Department

DJG:fr
Enclosure

A REPORT ON BUDGETS,
WORKLOADS, AND ASSESSMENT
APPEALS ACTIVITIES IN
CALIFORNIA ASSESSORS' OFFICES

2005-06

JANUARY 2007

CALIFORNIA STATE BOARD OF EQUALIZATION

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A Report on Budgets, Workloads, and Assessment Appeals Activities in California Assessors' Offices, 2005-06

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INTRODUCTION

The purpose of this report is to supply data that are useful for comparing the operations of an assessor's office with those of other county assessors.¹ Two possible uses for the data contained in this report are management/staff planning and budget development.

We would like to caution the reader to use care in comparing data contained in this report. Please bear in mind that the figures used are a mingling of past and present. In other words, the 2005-06 assessment roll is based on workload experienced in an earlier assessment year. For example, income, expenses, budgeted positions, and workload reported all relate to the 2005-06 fiscal year. However, the 2005-06 roll was prepared in the 2004 assessment year utilizing budget and staff for that year.

These data were compiled by the Board's Property and Special Taxes Department, County-Assessed Properties Division,² from responses to questionnaires sent to all assessors. Please note that the figures and totals in this report may be incomplete in that they represent a comparison of *furnished data only*. Fifty-two of the 58 counties reported data; Alpine, Glenn, Kings, Plumas, Trinity, and Yuba Counties did not provide any data for 2005-06. Please note that neither this year's report nor any of the previous reports contained data from all 58 counties.

Any questions concerning this report should be directed to the County-Assessed Properties Division at 916-445-4982. Any questions concerning the data submitted by a particular county should be directed to that county.

¹ Several counties have combined the assessor's office with other county offices such as the recorder and the clerk. For those offices with combined functions, the data requested and used represent only those related to the function of the assessor as furnished by them.

² Formerly the Assessment Policy and Standards Division.

SECTION I

BUDGET
AND
PERSONNEL
STATISTICS

TABLE A
BUDGET DATA & COSTS OF SELECTED PROGRAMS

	Expenses				2005-06 GROSS BUDGET (5)	Income or Offsetting Services				2005-06 NET BUDGET (10)
	Base Salaries and Wages (1)	Benefits (2)	Cost of Services From Other Depts. (3)	Other Costs (4)		Services to Other Depts. (6)	Map Sales, Fees for Prop. Characteristics, Copies, & Info. (7)	Property/ Supp. Tax Admin. Fees (8)	Other* (9)	
Alameda	\$9,271,967	\$4,534,051	\$3,213,965	\$1,122,762	\$18,142,745	\$13,038	\$133,867	\$6,582,486	-	\$11,413,354
Alpine	No Response				\$0					\$0
Amador	\$531,735	\$222,125	\$80,346	\$170,929	\$1,005,135	\$0	\$8,462	\$0	\$3,995	\$992,678
Butte	\$1,918,076	\$937,757	\$45,629	\$470,653	\$3,372,115	\$0	\$25,000	\$948,201	\$28,760	\$2,370,154
Calaveras	\$852,774	\$285,915	\$0	\$53,968	\$1,192,657	\$0	\$27,326	\$215,101	\$1,595	\$948,635
Colusa	\$486,883	\$299,527	\$0	\$98,252	\$884,662	\$0	\$3,538	\$9,715	\$150	\$871,259
Contra Costa	\$7,311,340	\$4,796,044	\$968,697	\$1,424,672	\$14,500,753	\$179,446	\$391,005	\$1,304,000	\$833	\$12,625,469
Del Norte	\$365,704	\$164,837	\$72,509	\$86,031	\$689,081	\$0	\$28,040	\$0	\$0	\$661,041
El Dorado	\$3,307,103	-	\$478,500	\$159,183	\$3,944,786	\$300	\$23,974	\$1,397,339	\$315	\$2,522,858
Fresno	\$5,953,934	\$2,614,644	\$524,683	\$574,298	\$9,667,559	\$24,675	\$57,654	\$3,677,349	-	\$5,907,881
Glenn	No Response				\$0					\$0
Humboldt	\$1,162,391	\$423,924	\$90,725	\$121,273	\$1,798,313	In # 7	\$84,847	\$299,878	\$15,273	\$1,398,315
Imperial	\$1,042,279	\$508,663	\$194,239	-	\$1,745,181	-	\$225,092	\$160,000	\$27,528	\$1,332,561
Inyo	\$418,821	\$256,067	\$22,449	\$84,440	\$781,777	\$804	\$1,242	\$0	\$7,181	\$772,550
Kern	\$4,751,702	\$2,846,244	\$1,270,506	\$343,747	\$9,212,199	\$151,773	\$24,236	\$1,516,153	\$15,821	\$7,504,216
Kings	No Response				\$0					\$0
Lake	\$802,371	\$155,340	\$12,000	\$32,342	\$1,002,053	\$8,841	\$13,142	\$268,109	N/A	\$711,961
Lassen	\$456,953	\$177,188	-	-	\$634,141	-	\$10,000	N/A	-	\$624,141
Los Angeles	\$77,194,000	\$35,753,000	\$10,314,000	\$18,862,000	\$142,123,000	\$96,000	\$645,000	\$51,031,000	\$3,568,000	\$86,783,000
Madera	\$1,457,683	\$524,937	\$0	\$3,192	\$1,985,812	\$0	\$34,056	\$0	\$0	\$1,951,756
Marin	\$3,771,992	\$1,430,098	\$429,604	\$199,722	\$5,831,416	N/A	\$13,259	\$1,115,830	\$8,658	\$4,693,669
Mariposa	\$432,651	\$246,665	N/A	N/A	\$679,316	N/A	\$6,501	N/A	N/A	\$672,815
Mendocino	\$1,021,870	\$465,459	-	\$91,840	\$1,579,169	-	\$8,100	\$41,000	-	\$1,530,069
Merced	\$1,541,735	\$942,221	\$217,906	\$75,275	\$2,777,137	\$0	\$42,355	\$1,323,431	\$0	\$1,411,351
Modoc	\$288,084	\$151,413	\$0	\$33,652	\$473,149	\$0	\$8,559	\$9,683	\$0	\$454,907
Mono	\$836,211	\$252,502	\$0	\$0	\$1,088,713	\$0	\$3,245	\$0	\$4,490	\$1,080,978
Monterey	\$2,322,252	\$1,153,289	\$207,526	\$288,587	\$3,971,654	\$60,603	\$707,655	\$82,544	\$0	\$3,120,852
Napa	\$1,255,836	\$495,375	\$249,078	\$696,951	\$2,697,240	\$0	\$20,262	\$0	\$50,000	\$2,626,978
Nevada	\$1,280,660	\$637,282	\$280,926	\$213,478	\$2,412,346	\$0	\$30,769	\$0	-	\$2,381,577
Orange	\$18,706,969	\$4,675,463	\$3,146,618	\$2,537,756	\$29,066,806	\$16,370	\$307,065	\$11,544,952	\$0	\$17,198,419
Placer	\$4,234,940	\$1,966,963	\$12,330	\$811,269	\$7,025,502	\$21,917	\$77,811	\$3,723,533	\$0	\$3,202,241
Plumas	No Response				\$0					\$0
Riverside	\$11,967,103	\$4,863,493	\$1,920,118	\$0	\$18,750,714	\$19,647	\$359,931	\$13,632,734	\$0	\$4,738,402
Sacramento	\$8,599,026	\$3,523,033	\$665,404	\$3,442,496	\$16,229,959	\$0	\$140,131	\$9,759,136	\$0	\$6,330,692
San Benito	\$744,400	\$306,344	\$0	\$58,000	\$1,108,744	\$0	\$7,000	\$285,000	\$3,800	\$812,944
San Bernardino	\$7,521,886	\$3,443,730	\$1,372,317	\$613,492	\$12,951,425	\$0	\$75,000	\$0	\$572,500	\$12,303,925
San Diego	\$14,118,902	\$7,586,540	-	\$5,679,919	\$27,385,361	N/A	\$281,544	\$15,809,623	N/A	\$11,294,194
San Francisco	\$5,547,061	\$1,657,736	N/A	\$0	\$7,204,797	N/A	\$18,186	\$0	\$0	\$7,186,611
San Joaquin	\$4,804,394	\$2,200,241	\$111,425	\$343,193	\$7,459,253	\$0	\$5,320	\$1,371,988	\$486	\$6,081,459
San Luis Obispo	\$3,984,091	\$1,969,947	\$392,426	\$328,497	\$6,674,961	\$0	\$32,500	\$0	\$125,000	\$6,517,461
San Mateo	\$5,459,112	\$2,414,726	\$788,114	\$601,830	\$9,263,782	\$0	\$17,800	\$4,100,000	\$5,000	\$5,140,982
Santa Barbara	\$4,032,264	\$2,313,586	\$328,413	\$600,549	\$7,274,812	\$0	\$38,069	\$2,903,805	\$825	\$4,332,113
Santa Clara	\$14,582,403	\$7,107,249	\$925,075	\$540,362	\$23,155,089	\$0	\$131,911	\$11,752,107	\$350,776	\$10,920,295
Santa Cruz	\$2,158,756	\$266,380	\$0	\$417,759	\$2,842,895	\$0	\$75,000	\$1,214,414	\$0	\$1,553,481
Shasta	\$1,756,908	\$915,172	\$782,142	\$227,260	\$3,681,482	\$142,748	\$44,142	\$308,533	\$112	\$3,185,947
Sierra	\$244,001	\$156,561	\$0	\$0	\$400,562	\$0	\$14,024	\$11,259	\$0	\$375,279
Siskiyou	\$883,393	\$379,249	\$22,766	\$136,795	\$1,422,203	\$0	\$13,686	\$167,730	\$769,828	\$470,959
Solano	\$2,289,495	\$1,220,264	\$1,174,611	\$585,859	\$5,270,229	\$0	\$600,998	\$1,544,749	-	\$3,124,482
Sonoma	\$3,653,375	\$1,855,819	\$433,349	\$460,503	\$6,403,046	\$0	\$23,220	\$658,904	\$13,094	\$5,707,828
Stanislaus	\$2,733,853	\$1,150,185	\$213,080	\$463,213	\$4,560,331	\$0	\$46,237	\$657,571	\$88,138	\$3,768,385
Sutter	\$1,056,566	\$561,153	\$141,055	\$88,218	\$1,846,992	\$0	\$12,735	-	\$1,000	\$1,833,257
Tehama	\$826,102	\$405,229	\$0	\$0	\$1,231,331	\$0	\$8,097	\$143,949	\$0	\$1,079,285
Trinity	No Response				\$0					\$0
Tulare	\$2,571,124	\$756,536	\$851,135	\$130,547	\$4,309,342	\$0	\$9,227	\$0	\$0	\$4,300,115
Tuolumne	\$637,437	\$325,411	\$0	\$0	\$962,848	\$0	\$38,556	\$0	\$0	\$924,292
Ventura	\$5,364,603	\$3,734,872	\$1,376,507	\$686,893	\$11,162,875	\$0	\$8,256	\$4,693,208	\$145,410	\$6,316,001
Yolo	\$1,178,104	\$523,738	\$168,909	\$105,880	\$1,976,631	-	\$48,728	\$1,462,127	\$166	\$465,610
Yuba	No Response				\$0					\$0
Totals	\$259,693,275	\$116,554,187	\$33,499,082	\$44,067,537	\$453,814,081	\$736,162	\$5,012,360	\$155,727,141	\$5,808,734	\$286,529,684

* See Appendix 1 for itemization of other income.

THESE TOTALS ARE INCOMPLETE AND REPRESENT UNAUDITED DATA.

N/A = Not Available or Not Applicable 0 = Zero - = No Response to This Item

TABLE B

STATE-COUNTY PROPERTY TAX ADMINISTRATION GRANT PROGRAM FUNDS

	Contract with Dept. of Finance? (1)		Amount of Funds Allocated (2)
Alameda	Yes		\$2,152,429
Alpine	No Response		
Amador		No	\$0
Butte	Yes		\$381,956
Calaveras	Yes		\$109,897
Colusa		No	\$0
Contra Costa		No	\$0
Del Norte		No	\$0
El Dorado		No	\$0
Fresno	Yes		\$1,165,249
Glenn	No Response		
Humboldt		No	\$0
Imperial		No	\$0
Inyo		No	\$0
Kern		No	\$0
Kings	No Response		
Lake	Yes		\$117,376
Lassen	Yes		\$26,275
Los Angeles		No	\$0
Madera	Yes		\$212,991
Marin	Yes		\$790,490
Mariposa		No	\$0
Mendocino		No	\$0
Merced	Yes		\$298,004
Modoc	Yes		\$24,022
Mono		No	\$0
Monterey	Yes		\$795,819
Napa	Yes		\$366,000
Nevada		No	\$0
Orange		No	\$0
Placer		No	\$0
Plumas	No Response		
Riverside		No	\$0
Sacramento		No	\$0
San Benito		No	\$0
San Bernardino		No	\$0
San Diego		No	\$0
San Francisco		No	\$0
San Joaquin	Yes		\$409,343
San Luis Obispo	"N/A"		"N/A"
San Mateo	Yes		\$2,220,001
Santa Barbara		No	\$0
Santa Clara	Yes		\$4,213,639
Santa Cruz	Yes		\$565,000
Shasta	Yes		\$342,399
Sierra		No	0
Siskiyou	Yes		\$76,164
Solano		No	\$0
Sonoma	Yes		\$0
Stanislaus	Yes		\$886,155
Sutter	Yes		\$147,436
Tehama		No	\$0
Trinity	No Response		
Tulare	Yes		\$501,907
Tuolumne		No	\$0
Ventura	Yes		\$1,447,786
Yolo		No	\$0
Yuba	No Response		
Totals	23	28	\$17,250,338

THESE TOTALS ARE INCOMPLETE AND REPRESENT UNAUDITED DATA.
 N/A = Not Available or Not Applicable 0 = Zero - = No Response to This Item

TABLE C
BUDGETED PERMANENT POSITIONS
 (As of July 1, 2005)

Assessor & Other Managers	Certified Appraisers		Drafting/ Mapping	Computer Analysts, etc.	Other Tech. & Pro.	Clerical	05-06 TOTAL STAFF	04-05 Total Staff	% Change From 02-03 to 03-04	03-04 Total Staff	% Change From 01-02 to 02-03	
	Real Property	Business Property										
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	
Alameda	9	60	28	6	5	16	63.54	187.54	187.585	0%	189.585	-1%
Alpine	No Response							0			No Response	
Amador	2	3	1	1	0	0	5	12	12	0%	11.5	4%
Butte	3	18	4	2	1	0	16	44	45	-2%	49	-8%
Calaveras	4	5	1	1.5	0.5	0	5	17	18	-6%	17	6%
Colusa	2	3	1	1	0	1	4	12	11	9%	10	10%
Contra Costa	7	52	11	8	2	11	45	136	136	0%	137	-1%
Del Norte	3	2	1	0.5	0	0.5	2	9	9	0%	9	0%
El Dorado	3	16	3	2	2	2	17	45	44	2%	36	22%
Fresno	6	48	14	9	4	1	61	143	143	0%	138	4%
Glenn	No Response							0			No Response	
Humboldt	3	11	3	1	0	5	9	32	32	0%	32	0%
Imperial	2	12	3	2	1	3	6	29	26	12%	25	4%
Inyo	2	1	1	1	0	0	4	9	9	0%	8.6	5%
Kern	7	37	14	5	3	1	38	105	109	-4%	111	-2%
Kings	No Response							0			No Response	
Lake	2	7	2	1	0	0	4.6	16.6	16.6	0%	16.6	0%
Lassen	2	3	1	1	1	0	2	10	10.5	-5%	10.5	0%
Los Angeles	61	380	176	39	96	57	693	1,502	1,502	0%	1,502	0%
Madera	3	14	3	3	0	0	12	35	35	0%	36	-3%
Marin	3.1	24	6	3.5	2.2	0	20.4	59.2	58.2	2%	58.8	-1%
Mariposa	3	3	0	1	0	0	5	12	12	0%	12	0%
Mendocino	2	10	3	1	0	0	8	24	24	0%	23	4%
Merced	5	12	6	2	0	4	10.25	39.25	38.25	3%	38.25	0%
Modoc	2	2	1	1	0	0	2	8	8	0%	8	0%
Mono	2	6	1	1	0	0	4	14	13	8%	14	-7%
Monterey	5	19	6	2	2	24	0	58	57	2%	57	0%
Napa	3	9	5	2	0	1	6.75	26.75	25.75	4%	25.75	0%
Neveda	5	7.75	1	2	0	5	10.75	31.5	31.5	0%	31.5	0%
Orange	7	101	58	15	14	11	131	337	375	-10%	337	11%
Placer	6	25	6	6	4	17	21	85	85	0%	85	0%
Plumas	No Response							0			No Response	
Riverside	12	93	19	19	11	0	127	281	278	1%	251	11%
Sacramento	10	72	17	5	13	0	62	179	170.5	5%	163	5%
San Benito	2	4	2	1	0	0	5	14	13	8%	14	-7%
San Bernardino	8	64.3	18.75	7	7	48.29	50.59	203.93	192.9	6%	189	2%
San Diego	23	107	26	20	3	50	102	331	331	0%	332	0%
San Francisco	3	32	11	1	2	0	20	69	104	*	104	0%
San Joaquin	6	30	11	8	4	13	32	104	104	0%	99	5%
San Luis Obispo	7	29	6	5	4	33	3	87	85	2%	87	-2%
San Mateo	4	39	13	2	1	0	20	79	79	0%	80	-1%
Santa Barbara	10	28	7	5	7	0	25	82	68	21%	70	-3%
Santa Clara	12	68	51	8	27	40	85	291	291	0%	282	3%
Santa Cruz	5	11	4	3	1	3	12	39	39	0%	39	0%
Shasta	6	16	5	2	1	1	13	44	43	2%	43	0%
Sierra	1	1.5	0	0	0	0	1.7	4.2	4.78	-12%	--	--
Siskiyou	3	8	0	2	0	0	8	21	21	0%	21	0%
Solano	3	20	5	5	0	0	12	45	43	5%	42	2%
Sonoma	6	25	8	6	4	0	37	86	85.6	0%	86.6	-1%
Stanislaus	3	25	9	4	3	4	16	64	64	0%	62	3%
Sutter	4	6	3	1	0	1	9	24	24	0%	20.5	17%
Tehama	3	6	1	1	1	0	9	21	20	5%	19	5%
Trinity	No Response							0			No Response	
Tulare	6	25	7	6	0	0	18	62	62	0%	61	2%
Tuolumne	3	4	1	1	0	0	5	14	14	0%	14	0%
Ventura	11	53	14	5	4	20	24	131	121	8%	136	-11%
Yolo	3	6	4	2	1	0	10	26	26	0%	26	0%
Yuba	No Response							0			No Response	
Totals	318.1	1,663.6	602.8	239.5	231.7	372.8	1,912.58	5,340.97	5,357.165	0%	5,270.185	2%

The above figures include positions funded by the Property Tax Administration Grant Program.

THESE TOTALS ARE INCOMPLETE AND REPRESENT UNAUDITED DATA.

N/A = Not Available or Not Applicable 0 = Zero -- = No Response to This Item

* County Incorrectly reported in prior report.

TABLE D

BUDGETED TEMPORARY POSITIONS
(As of July 1, 2005)

	Assessor & Other Managers (1)	Real Property Appraisers (2)	Business Property Auditor- Appraisers (3)	Drafting/ Mapping/ (4)	Computer Analysts, etc. (5)	Other Technical/ Professional (6)	Clerical (7)	TOTAL (8)
Alameda	-	-	-	-	-	-	-	0
Alpine	No Response							0
Amador	0	1	0	0	0	0	0	1
Butte	-	-	-	-	-	-	-	0
Calaveras	-	-	-	1	-	-	1	2
Colusa	-	-	-	-	-	-	-	0
Contra Costa	0	1	0	0	0	0	1	2
Del Norte	0	0	0	0	0	0	0.25	0.25
El Dorado	-	-	-	-	-	-	-	0
Fresno	-	-	-	-	-	-	6	6
Glenn	No Response							0
Humboldt	0	2	1	0	0	1	0	4
Imperial	-	-	-	-	-	-	2	2
Inyo	-	-	-	-	-	-	-	0
Kern	-	-	-	-	-	-	-	0
Kings	No Response							0
Lake	-	-	-	-	-	-	-	0
Lassen	-	-	-	-	-	-	-	0
Los Angeles	0	4	7	0	0	0	2	13
Madera	0	0	0	0	0	0	0.33	0.33
Marin	0	2	0	0	0	0	1	3
Mariposa	0	0	0.5	0	0	0	0	0.5
Mendocino	-	-	-	-	-	-	-	0
Merced	-	-	-	-	-	-	0	0
Modoc	-	-	-	-	-	-	-	0
Mono	-	-	-	-	-	-	-	0
Monterey	-	-	-	-	-	-	-	0
Napa	-	-	-	-	-	-	-	0
Nevada	0	0	0	0.22	0.28	0	0	0.5
Orange	0	3	2	0	0	0	10	15
Placer	-	-	-	-	-	-	-	0
Plumas	No Response							0
Riverside	-	-	-	-	-	-	-	0
Sacramento	0	20	0	0	0	0	3	23
San Benito	0	0.5	0	0	0	0	0	0.5
San Bernardino	-	-	-	-	-	-	-	0
San Diego	-	-	-	-	-	-	-	0
San Francisco	0	3	0	0	0	0	0	3
San Joaquin	0	0	0	0	0	2	2	4
San Luis Obispo	-	-	-	-	-	-	-	0
San Mateo	0	3	5	0	0	0	5	13
Santa Barbara	-	-	-	-	-	-	-	0
Santa Clara	0	0	0	0	0	0	6.9	6.9
Santa Cruz	0	0	0	1	0	0	0	1
Shasta	0	0	0	0	0	0	4	4
Sierra	0	0.2	0	0	0	0	0.3	0.5
Siskiyou	0	0	0.5	0	0	0.5	0	1
Solano	-	-	-	-	-	-	-	0
Sonoma	0	0	0	0	0	0	1.5	1.5
Stanislaus	0	1	0	0	0	0	3	4
Sutter	-	-	-	-	-	-	-	0
Tehama	-	-	-	-	-	-	-	0
Trinity	No Response							0
Tulare	-	-	-	-	-	-	-	0
Tuolumne	0	0.25	0	0	0	0	0	0.25
Ventura	-	-	-	-	-	-	-	0
Yolo	0	0	0	0	0	0	0.35	0.35
Yuba	No Response							0
Totals	0	40.95	16	2.22	0.28	3.5	49.63	112.58

THESE TOTALS ARE INCOMPLETE AND REPRESENT UNAUDITED DATA.

N/A = Not Available or Not Applicable 0 = Zero - = No Response to This Item

SECTION II

LOCAL ROLL AND WORKLOAD STATISTICS

TABLE E
LOCAL ROLL VALUE AND STATISTICS
(SECTION 601 ROLL)

	Secured Roll		Unsecured Roll Value in 000's *	TOTAL NET ROLL VALUE in 000's	Secured Roll Units (5)	Unsecured Roll Units (6)	TOTAL ROLL UNITS (7)
	State-Assessed in 000's * (1)	Locally Assessed in 000's * (2)					
Alameda	\$2,625,316	\$152,248,685	10,548,567	\$165,422,568	415,267	50,740	466,007
Alpine	\$17,039	\$546,778	21,172	\$584,989		No Response	0
Amador	\$158,061	\$3,413,932	114,327	\$3,686,320	22,335	3,419	25,754
Butte	\$578,766	\$13,784,732	671,720	\$15,035,218	93,290	8,752	102,042
Calaveras	\$89,212	\$5,313,095	98,273	\$5,500,580	43,760	3,475	47,235
Colusa	\$154,691	\$1,804,821	175,019	\$2,134,531	13,184	1,750	14,934
Contra Costa	\$2,792,865	\$123,909,645	4,460,912	\$131,163,422	338,042	49,292	387,334
Del Norte	\$37,564	\$1,288,498	40,471	\$1,366,533	15,025	1,055	16,080
El Dorado	\$216,994	\$21,378,327	469,275	\$22,064,596	119,469	10,371	129,840
Fresno	\$2,282,849	\$44,166,488	2,415,696	\$46,449,338	261,576	40,226	301,802
Glenn	\$93,793	\$1,825,563	78,463	\$1,997,819		No Response	0
Humboldt	\$207,961	\$7,950,762	446,404	\$8,605,127	74,246	8,361	82,607
Imperial	\$242,063	\$7,150,003	562,482	\$7,954,548	83,317	9,015	92,332
Inyo	\$82,057	\$2,445,390	539,469	\$3,066,916	16,615	2,385	19,000
Kern	\$3,100,471	\$53,029,946	2,411,095	\$56,130,418	392,161	23,466	415,627
Kings	\$343,081	\$5,848,212	231,568	\$6,422,861		No Response	0
Lake	\$87,713	\$5,065,620	134,464	\$5,287,797	62,955	8,253	71,208
Lassen	\$154,072	\$1,567,296	103,579	\$1,824,947	23,795	1,232	25,027
Los Angeles	\$11,989,640	\$790,271,049	41,678,186	\$802,260,690	2,316,917	442,983	2,759,900
Madera	\$312,731	\$8,509,014	313,369	\$9,135,114	54,467	6,821	61,288
Marin	\$351,780	\$44,127,240	1,325,082	\$45,804,102	92,639	16,731	109,370
Mariposa	\$69,658	\$1,484,154	49,764	\$1,603,576	13,267	1,478	14,745
Mendocino	\$194,432	\$7,521,576	262,310	\$7,978,318	41,335	10,915	52,250
Merced	\$384,266	\$14,035,328	897,437	\$14,419,593	71,825	8,391	80,216
Modoc	\$156,045	\$699,747	25,991	\$881,783	27,536	1,071	28,607
Mono	\$64,782	\$3,550,462	260,084	\$3,875,328	16,935	1,558	18,493
Monterey	\$1,283,854	\$40,019,487	1,761,476	\$43,064,817	124,851	21,688	146,539
Napa	\$196,058	\$20,145,576	802,298	\$20,341,635	48,822	6,883	55,705
Nevada	\$235,640	\$12,567,468	305,395	\$12,803,109	57,397	6,548	63,945
Orange	\$4,116,987	\$321,284,447	17,804,097	\$343,205,531	892,226	171,542	1,063,768
Placer	\$779,950	\$44,122,893	1,298,335	\$46,201,178	152,485	14,674	167,159
Plumas	\$375,152	\$2,845,856	81,052	\$3,302,060		No Response	0
Riverside	\$2,712,361	\$158,511,114	6,156,079	\$167,379,554	810,464	62,019	872,483
Sacramento	\$1,614,759	\$101,836,125	4,313,771	\$107,764,655	448,636	49,698	498,334
San Benito	\$91,483	\$5,547,322	197,797	\$5,836,602	19,431	2,224	21,655
San Bernardino	\$4,405,804	\$118,871,873	7,636,099	\$123,277,676	747,080	44,990	792,070
San Diego	\$7,010,749	\$299,623,306	12,522,390	\$319,156,445	954,156	204,178	1,158,334
San Francisco	\$2,076,581	\$102,890,058	7,084,701	\$112,051,340	190,129	31,629	221,758
San Joaquin	\$1,381,143	\$46,661,942	2,682,870	\$50,725,955	205,325	25,587	230,912
San Luis Obispo	\$2,619,976	\$30,009,041	918,912	\$33,547,929	141,554	33,535	175,089
San Mateo	\$1,103,714	\$105,189,523	7,987,163	\$114,280,400	218,137	19,540	237,677
Santa Barbara	\$740,282	\$46,401,084	2,492,303	\$49,633,669	125,232	23,597	148,829
Santa Clara	\$3,402,840	\$220,867,595	19,277,118	\$243,547,553	462,231	101,168	563,399
Santa Cruz	\$261,376	\$27,574,309	792,794	\$28,628,479	97,444	9,296	106,740
Shasta	\$658,923	\$11,680,316	652,115	\$12,991,354	92,553	13,767	106,320
Sierra	\$40,429	\$416,793	30,637	\$487,859	5,342	1,544	6,886
Siskiyou	\$223,853	\$3,049,896	188,667	\$3,462,416	44,334	2,736	47,070
Solano	\$649,310	\$35,334,574	1,505,109	\$37,488,993	140,274	10,278	150,552
Sonoma	\$650,906	\$54,187,248	2,266,609	\$57,104,763	178,450	30,460	208,910
Stanislaus	\$350,786	\$31,857,668	1,587,338	\$33,795,792	151,163	27,340	178,503
Sutter	\$422,076	\$5,966,189	481,222	\$6,869,487	33,684	12,700	46,384
Tehama	\$179,581	\$3,601,240	133,692	\$3,914,513	43,038	2,522	45,560
Trinity	\$24,257	\$868,059	33,339	\$925,655		No Response	0
Tulare	\$515,866	\$19,403,983	970,223	\$20,890,072	141,466	21,665	163,131
Tuolumne	\$100,534	\$5,079,527	159,449	\$5,180,062	37,875	4,220	42,095
Ventura	\$1,331,587	\$82,187,370	3,528,245	\$87,047,202	247,827	49,386	297,213
Yolo	\$391,999	\$15,028,807	894,619	\$16,315,425	56,905	6,230	63,135
Yuba	\$217,658	\$3,567,509	230,868	\$4,016,035		No Response	0
Totals	\$66,954,376	\$3,300,134,561	\$175,111,961	\$3,485,895,247	11,478,469	1,723,384	13,201,853

THESE TOTALS ARE INCOMPLETE AND REPRESENT UNAUDITED DATA.

N/A = Not Available or Not Applicable 0 = Zero - = No Response to This Item

* Data from Table 10 of the State Board of Equalization's 2004-05 Annual Report

TABLE F
DISTRIBUTION OF LOCAL ROLL BY PROPERTY TYPES
(SECURED ROLL)

	Residential					Commercial/Industrial		
	Single Family (1)	Manu-factured Homes (2)	Multi-Family (3)	Vacant Land (4)	Total (5)	Improved (6)	Vacant Land (7)	Total (8)
Alameda	341,652	1,496	33,587	8,780	385,515	23,481	2,502	25,983
Alpine	No Response				0			0
Amador	13,643	1,037	In# 1	4,512	19,192	744	205	949
Butte	N/A	N/A	N/A	N/A	0	N/A	N/A	0
Calaveras	22,236	937	241	9,064	32,478	1,131	561	1,692
Colusa	5,082	92	385	1,800	7,359	545	168	713
Contra Costa	295,586	1,807	7,578	17,546	322,517	10,641	1,748	12,389
Del Norte	5,643	2,631	401	4,029	12,704	521	174	695
El Dorado	63,930	2,219	2,039	14,119	82,307	2,276	853	3,129
Fresno	189,913	4,441	5,822	15,499	215,675	14,878	1,645	16,523
Glenn	No Response				0			0
Humboldt	32,449	5,230	3,456	8,166	49,301	2,541	703	3,244
Imperial	28,884	2,067	1,010	26,077	58,038	2,584	2,222	4,806
Inyo	6,428	N/A	533	2,444	9,405	1,410	98	1,508
Kern	167,838	21,120	11,136	116,007	316,101	12,834	5,960	18,794
Kings	No Response				0			0
Lake	28,235	In # 1	1,280	27,892	57,407	1,383	573	1,956
Lassen	8,657	710	655	2,040	12,062	662	245	907
Los Angeles	1,726,512	23,499	242,567	95,164	2,087,742	124,531	25,659	150,190
Madera	32,434	2,002	450	8,206	43,092	1,724	849	2,573
Marin	74,282	210	5,113	7,097	86,702	3,474	544	4,018
Mariposa	N/A	N/A	N/A	N/A	0	N/A	N/A	0
Mendocino	17,952	2,195	937	8,409	29,493	2,061	585	2,646
Merced	46,185	2,557	2,838	3,727	55,307	2,773	805	3,578
Modoc	1,628	242	38	924	2,832	411	271	682
Mono	N/A	N/A	N/A	N/A	0	N/A	N/A	0
Monterey	91,707	2,662	4,472	5,179	104,020	4,816	1,084	5,900
Napa	34,356	1,516	1,771	835	38,478	2,530	479	3,009
Nevada	38,881	1,165	1,971	11,571	53,588	1,499	440	1,939
Orange	715,679	18,123	26,986	12,112	772,900	37,132	2,214	39,346
Placer	115,075	1,498	3,633	18,043	138,249	4,492	1,743	6,235
Plumas	No Response				0			0
Riverside	490,531	60,874	5,611	109,950	666,966	26,862	10,971	37,833
Sacramento	362,499	7,259	18,878	21,784	410,420	15,915	3,288	19,203
San Benito	12,832	355	374	501	14,062	691	117	808
San Bernardino	474,863	26,079	32,707	157,508	691,157	26,139	17,118	43,257
San Diego	714,790	22,080	43,953	35,740	816,563	26,235	5,600	31,835
San Francisco	126,545	N/A	34,433	5,477	166,455	23,674	N/A	23,674
San Joaquin	157,529	3,591	8,737	11,870	181,727	9,513	2,312	11,825
San Luis Obispo	76,092	6,152	3,816	16,247	102,307	5,480	1,642	7,122
San Mateo	179,798	1,220	11,929	8,779	201,726	9,803	1,798	11,601
Santa Barbara	91,281	7,611	7,109	3,272	109,273	5,998	943	6,941
Santa Clara	397,922	1	20,194	7,710	425,827	17,902	2,583	20,485
Santa Cruz	66,605	2,497	4,396	6,851	80,349	2,973	406	3,379
Shasta	46,644	6,728	2,168	9,707	65,247	4,421	1,761	6,182
Sierra	1,597	84	60	807	2,548	168	29	197
Siskiyou	14,288	2,871	654	15,444	33,257	1,297	1,043	2,340
Solano	107,222	1,136	3,413	4,101	115,872	3,963	1,297	5,260
Sonoma	136,669	4,456	7,250	9,390	157,765	7,855	770	8,625
Stanislaus	114,002	197	5,307	5,008	124,514	7,082	1,346	8,428
Sutter	21,357	819	1,150	1,741	25,067	1,352	324	1,676
Tehama	13,455	7,655	749	7,138	28,997	1,078	444	1,522
Trinity	No Response				0			0
Tulare	107,312	In # 1	3,352	In # 1	110,664	In # 8	In # 8	6,981
Tuolumne	22,766	1,426	1,044	5,823	31,059	1,020	258	1,278
Ventura	203,870	11,461	6,511	8,284	230,126	9,330	1,396	10,726
Yolo	38,926	1,158	2,333	2,201	44,618	2,757	854	3,611
Yuba	No Response				0			0
Totals	8,084,262	275,166	585,027	884,575	9,829,030	472,582	108,630	588,193

THESE TOTALS ARE INCOMPLETE AND REPRESENT UNAUDITED DATA.
 N/A = Not Available or Not Applicable 0 = Zero - = No Response to This Item

TABLE F (CONTINUED)
DISTRIBUTION OF LOCAL ROLL BY PROPERTY TYPES
(SECURED ROLL)

	Rural/Agricultural						Miscellaneous				TOTAL SECURED ROLL (19)
	Agricultural (9)	Agricultural Improvements (10)	Restricted (11)	Vacant (12)	Other (13)	Total (14)	Secured Possessory Interests (15)	Oil, Gas, & Mineral (16)	Other (17)	Total (18)	
Alameda	64		1,083	0	2,555	3,702	2	65	0	67	415,267
Alpine	No Response					0				0	0
Amador	233	251	787	580	-	1,851	0	0	343	343	22,335
Butte	5,968	In# 9	2,372	1,126	0	9,466	116	1,013	N/A	1,129	93,290
Calaveras	1,488	1,244	1,460	2,706	652	7,550	0	1,137	903	2,040	43,760
Colusa	2,648	525	1,687	9	0	4,869	0	243	0	243	13,184
Contra Costa	1,812	N/A	420	581	0	2,813	0	38	285	323	338,042
Del Norte	0	0	636	0	191	827	0	534	265	799	15,025
El Dorado	2,332	-	1,244	-	-	3,576	1,370	2	29,085	30,457	119,469
Fresno	8,297	0	14,929	3,529	0	26,755	0	350	2,273	2,623	261,576
Glenn	No Response					0				0	0
Humboldt	1	2,628	8,534	3,921	0	15,084	0	743	5,874	6,617	74,246
Imperial	5,761	-	1,151	9,756	328	16,996	437	40	3,000	3,477	83,317
Inyo	N/A	102	3,453	1,180	85	4,820	N/A	0	882	882	16,615
Kern	7,810	158	11,663	16,031	958	36,620	1	3,448	17,197	20,646	392,161
Kings	No Response					0				0	0
Lake	550	In #1	673	1,656	179	3,058	In # 1	160	374	534	62,955
Lassen	In # 11	In # 11	2,761	7,045	971	10,777	0	10	39	49	23,795
Los Angeles	0	430	0	51,074	0	51,504	9,815	1,618	16,048	27,481	2,316,917
Madera	2,414	132	3,494	1,526	703	8,269	0	38	495	533	54,467
Marin	1	90	501	0	142	734	0	0	1,185	1,185	92,639
Mariposa	N/A	N/A	N/A	N/A	N/A	0	N/A	N/A	N/A	0	13,267
Mendocino	119	-	9,077	-	-	9,196	0	0	0	0	41,335
Merced	7,431	240	3,260	1,586	0	12,517	0	29	394	423	71,825
Modoc	231	53	1,036	1,522	21,180	24,022	0	0	0	0	27,536
Mono	N/A	N/A	N/A	N/A	N/A	0	N/A	N/A	N/A	0	16,935
Monterey	1,748	Incl.	3,775	2,592	136	8,251	22	303	6,355	6,680	124,851
Napa	1,545	0	726	3,375	0	5,646	0	0	1,689	1,689	48,822
Nevada	-	-	402	-	-	402	-	-	1,468	1,468	57,397
Orange	3,631	N/A	50	0	0	3,681	988	225	75,086	76,299	892,226
Placer	217	N/A	934	460	4	1,615	0	58	6,328	6,386	152,485
Plumas	No Response					0				0	0
Riverside	6,090	-	2,075	5,831	0	13,996	-	-	91,669	91,669	810,464
Sacramento	959	207	1,522	106	0	2,794	2	165	16,052	16,219	448,636
San Benito	2,069	0	2,284	198	0	4,551	0	10	0	10	19,431
San Bernardino	1,006	948	539	3,040	178	5,711	6,105	363	487	6,955	747,080
San Diego	2,077	241	1,896	11,396	297	15,907	4,074	151	85,626	89,851	954,156
San Francisco	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	190,129
San Joaquin	4,446	146	6,168	641	3	11,404	15	166	188	369	205,325
San Luis Obispo	840	In # 9,12,&13	In # 9,12,&13	9,767	598	11,205	664	250	20,006	20,920	141,554
San Mateo	330	178	723	490	-	1,721	-	13	3,076	3,089	218,137
Santa Barbara	608	2,251	2,225	1,040	0	6,124	151	467	2,276	2,894	125,232
Santa Clara	1,490	5	3,187	1,300	100	6,082	0	6	9,831	9,837	462,231
Santa Cruz	544	39	858	5,106	226	6,773	0	21	6,922	6,943	97,444
Shasta	534	In# 9	2,560	3,622	2,222	8,938	4	185	11,997	12,186	92,553
Sierra	0	0	485	0	291	776	143	231	1,447	1,821	5,342
Siskiyou	In# 13	In #13	4,134	0	4,406	8,540	0	0	197	197	44,334
Solano	3,371	4,807	2,340	158	0	10,676	0	248	8,218	8,466	140,274
Sonoma	3,994	0	3,151	1,592	0	8,737	18	263	3,042	3,323	178,450
Stanislaus	2,614	0	7,913	247	4,928	15,702	0	14	2,505	2,519	151,163
Sutter	3,334	0	481	240	2,282	6,337	0	283	321	604	33,684
Tehama	373	1,927	5,245	1,997	0	9,542	0	152	2,825	2,977	43,038
Trinity	No Response					0				0	0
Tulare	In #14	In #14	In #14	In #14	In #14	19,789	325	In #17	3,697	4,032	141,466
Tuolumne	118	181	1,298	2,235	0	3,832	673	296	737	1,706	37,875
Ventura	3,560	0	1,571	869	109	6,109	272	594	0	866	247,827
Yolo	2,030	In # 9,11,13	3,037	In # 9,11,13	1,701	6,768	0	126	1,782	1,908	56,905
Yuba	No Response					0				0	0
Totals	94,688		129,800	160,130	45,425	430,043	25,197	14,058	442,469	481,724	11,478,469

THESE TOTALS ARE INCOMPLETE AND REPRESENT UNAUDITED DATA.
 N/A = Not Available or Not Applicable 0 = Zero - = No Response to This Item

TABLE F (CONTINUED)

**DISTRIBUTION OF LOCAL ROLL BY PROPERTY TYPES
(UNSECURED ROLL)**

	Aircraft (20)	Vessels (21)	Personal Property & Fixtures (22)	Unsecured Possessory Interests (23)	Manu- factured Home Accessories (24)	Leasehold Improvements (25)	Escape Assessments (26)	Other (27)	TOTAL UNSECURED ROLL (28)	GRAND TOTAL LOCAL ROLL (29)
Alameda	1,033	11,242	27,964	3,932	0	213	1,365	4,991	50,740	466,007
Alpine	No Response									0
Amador	118	1,619	1,308	173	Incl.	192	9	0	3,419	25,754
Butte	205	3,267	N/A	N/A	82	N/A	N/A	N/A	8,752	102,042
Calaveras	87	2,115	899	197	0	60	0	117	3,475	47,235
Colusa	111	455	812	72	0	300	0	0	1,750	14,934
Contra Costa	606	28,408	17,665	1,712	0	131	769	1	49,292	387,334
Del Norte	26	378	323	295	0	9	0	24	1,055	16,080
El Dorado	371	3,315	4,215	258	1,416	441	40	315	10,371	129,840
Fresno	596	4,039	32,616	1,276	9	380	1,310	0	40,226	301,802
Glenn	No Response									0
Humboldt	135	2,701	3,690	787	0	402	632	14	8,361	82,607
Imperial	127	1,896	3,753	473	-	615	2,151	-	9,015	92,332
Inyo	99	721	1,407	0	N/A	N/A	N/A	158	2,385	19,000
Kern	956	4,801	13,001	522	0	4,186	0	-	23,466	415,627
Kings	No Response									0
Lake	93	6,705	1,106	137	Incl.	42	N/A	170	8,253	71,208
Lassen	50	288	324	286	12	57	215	-	1,232	25,027
Los Angeles	9,250	168,995	171,409	100	23,065	100	5,714	64,350	442,983	2,759,900
Madera	143	1,768	3,583	273	0	911	139	4	6,821	61,288
Marin	279	4,454	10,510	1,221	0	179	N/A	88	16,731	109,370
Mariposa	36	616	458	258	56	N/A	N/A	54	1,478	14,745
Mendocino	180	1,806	8,283	562	0	76	-	8	10,915	52,250
Merced	208	2,539	3,239	277	0	1,302	790	36	8,391	80,216
Modoc	36	387	310	246	In# 25	71	21	0	1,071	28,607
Mono	24	226	552	478	0	77	128	73	1,558	18,493
Monterey	365	8,125	11,075	1,816	N/A	N/A	N/A	307	21,688	146,539
Napa	248	2,269	3,907	311	0	148	0	0	6,883	55,705
Nevada	229	2,383	3,013	453	-	77	276	117	6,548	63,945
Orange	810	35,829	112,152	4,059	N/A	513	17,845	334	171,542	1,063,768
Placer	368	6,468	7,156	381	0	301	0	0	14,674	167,159
Plumas	No Response									0
Riverside	1,592	10,267	50,160	In# 22	0	In# 22	0	0	62,019	872,483
Sacramento	675	10,988	34,153	1,532	0	650	1,700	0	49,698	498,334
San Benito	222	418	1,417	167	0	0	0	0	2,224	21,655
San Bernardino	1,548	14,105	27,787	0	432	1,118	0	0	44,990	792,070
San Diego	4,592	59,043	132,028	0	0	229	8,286	0	204,178	1,158,334
San Francisco	0	1,458	26,571	2,595	N/A	0	1,005	0	31,629	221,758
San Joaquin	308	11,020	10,802	509	0	235	0	2,713	25,587	230,912
San Luis Obispo	420	3,512	7,555	0	0	1,858	In# 20,21,22, &25	20,190	33,535	175,089
San Mateo	493	3,561	8,313	2,871	0	3,394	907	1	19,540	237,677
Santa Barbara	618	2,958	16,854	2,735	0	137	295	0	23,597	148,829
Santa Clara	997	4,587	53,154	2,014	9,966	154	1,558	28,738	101,168	563,399
Santa Cruz	311	1,908	5,767	1,310	0	N/A	N/A	0	9,296	106,740
Shasta	240	7,347	4,798	1,222	N/A	160	0	0	13,767	106,320
Sierra	3	202	229	1,061	0	28	19	2	1,544	6,886
Siskiyou	100	802	1,006	592	0	230	0	6	2,736	47,070
Solano	186	4,926	4,169	578	0	50	369	0	10,278	150,552
Sonoma	1,006	13,180	14,329	1,144	0	801	0	0	30,460	208,910
Stanislaus	280	6,977	11,431	322	5,474	350	2,506	0	27,340	178,503
Sutter	177	3,127	7,948	176	0	290	221	761	12,700	46,384
Tehama	131	1,839	N/A	145	N/A	344	63	0	2,522	45,560
Trinity	No Response									0
Tulare	528	6,911	13,405	697	N/A	124	N/A	N/A	21,665	163,131
Tuolumne	179	2,254	1,410	370	0	7	0	0	4,220	42,095
Ventura	898	29,322	12,576	3,734	1,337	816	N/A	703	49,386	297,213
Yolo	153	1,244	3,654	203	In # 22	146	590	240	6,230	63,135
Yuba	No Response									0
Totals	32,446	509,771	894,246	44,532	41,849	21,904	48,923	124,515	1,723,384	13,201,853

THESE TOTALS ARE INCOMPLETE AND REPRESENT UNAUDITED DATA.

N/A = Not Available or Not Applicable 0 = Zero - = No Response to This Item

TABLE G

REAL PROPERTY WORKLOAD DATA

	Transfers					New Construction		
	Single Family Transfers (1)	Multi Family Transfers (2)	Commercial Industrial Transfers (3)	All Other Transfers (4)	Total Transfers (5)	Jurisdictions Issuing Building Permits (6)	Total Building Permits Received (7)	New Assessments From New Construction (8)
Alameda	30,330	3,263	1,269	2,809	37,671	16	53,988	9,287
Alpine	No Response				0			
Amador	1,203	22	44	696	1,965	7	1,928	893
Butte	N/A	N/A	N/A	N/A	9,255	5	6,520	2,558
Calaveras	3,399	16	120	719	4,254	2	2,752	2,809
Colusa	N/A	N/A	N/A	N/A	1,187	3	983	N/A
Contra Costa	32,492	770	916	251	34,429	16	35,644	19,425
Del Norte	1,553	239	239	358	2,389	2	1,098	115
El Dorado	5,572	146	350	4,385	10,453	3	8,994	5,276
Fresno	25,462	847	1,836	2,217	30,362	16	25,434	8,693
Glenn	No Response				0			
Humboldt	2,018	201	140	1,456	3,815	8	3,670	1,404
Imperial	10,204	680	300	2,422	13,606	5	3,612	5,119
Inyo	407	23	13	390	833	3	N/A	N/A
Kern	35,973	2,299	2,447	21,186	61,905	22	19,110	2,215
Kings	No Response				0			
Lake	1,408	21	217	2,977	4,623	3	2,286	1,200
Lassen	761	37	77	901	1,776	2	1,346	616
Los Angeles	181,434	25,670	11,365	338	218,807	90	296,851	116,748
Madera	2,282	42	176	1,150	3,650	4	8,207	4,288
Marin	5,309	355	301	698	6,663	12	13,498	5,147
Mariposa	249	5	25	820	1,099	1	1,171	328
Mendocino	-	-	-	-	0	4	1,391	-
Merced	7,497	310	218	2,274	10,299	7	-	1,881
Modoc	233	15	47	1,684	1,979	2	397	264
Mono	N/A	N/A	N/A	N/A	1,389	2	966	680
Monterey	7,934	1,000	500	484	9,918	11	9,243	3,105
Napa	2,631	127	151	805	3,714	6	2,779	1,239
Nevada	707	50	38	352	1,147	4	5,924	2,448
Orange	63,955	1,934	3,010	234	69,133	35	56,665	45,354
Placer	14,188	241	668	1,266	16,363	7	16,692	10,656
Plumas	No Response				0			
Riverside	93,151	893	5,449	36,485	135,978	25	70,288	47,693
Sacramento	43,607	2,388	1,376	3,915	51,286	8	15,677	9,555
San Benito	1,323	In # 1	In # 1	In # 1	1,323	3	564	375
San Bernardino	92,443	33,987	9,516	0	135,946	25	81,519	28,202
San Diego	93,529	0	3,016	11,952	108,497	19	19,536	39,904
San Francisco	6,237	1,825	842	1,088	9,992	1	24,795	1,580
San Joaquin	24,075	N/A	808	895	25,778	8	24,286	5,737
San Luis Obispo	8,267	350	688	1,986	11,291	8	13,147	15,814
San Mateo	10,961	763	695	717	13,136	22	19,437	4,761
Santa Barbara	6,604	301	265	150	7,320	7	1,688	5,062
Santa Clara	34,824	1,951	1,682	1,604	40,061	16	28,478	9,440
Santa Cruz	5,038	204	173	807	6,222	5	3,469	1,788
Shasta	5,651	259	376	2,816	9,102	4	9,347	4,006
Sierra	118	6	10	223	357	1	192	121
Siskiyou	1,179	67	238	2,348	3,832	7	1,535	775
Solano	13,369	380	519	257	14,525	0	0	2,345
Sonoma	9,275	605	660	1,916	12,456	10	13,732	5,547
Stanislaus	16,141	637	714	746	18,238	10	18,808	8,152
Sutter	3,360	209	168	447	4,184	3	2,481	2,509
Tehama	N/A	N/A	400	4,465	4,865	4	6,826	4,778
Trinity	No Response				0			
Tulare	8,249	In # 1	1,168	2,629	12,046	9	7,056	N/A
Tuolumne	1,817	100	67	938	2,922	2	2,297	1,428
Ventura	18,830	515	603	509	20,457	11	31,720	18,249
Yolo	4,729	In # 1	263	300	5,292	5	9,964	2,537
Yuba	No Response				0			
Totals	939,978	83,753	54,163	128,065	1,217,790	511	987,991	472,106

THESE TOTALS ARE INCOMPLETE AND REPRESENT UNAUDITED DATA

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TABLE G (CONTINUED)
REAL PROPERTY WORKLOAD DATA

	Proposition 8					Real Property Roll Corrections (14)	Mapping		
	No. of Reduced Assmts in '05-06 (9)	No. of Reduced Assmts in '04-05 (10)	% Change (11)	Automatic Program			Property Splits & Combinations (15)	New Subdivision Lots (16)	
				Yes or No (12)	If yes, % (13)				
Alameda	1,641	1,489	10%	No		18,103	648	5,131	
Alpine	No Response								
Amador	300	378	0%	No		957	148	141	
Butte	321	325	-1%	No		2,168	1,019	912	
Calaveras	1,483	1,999	-26%	No		1,557	18	577	
Colusa	117	117	0%	No		316	66	214	
Contra Costa	2,200	2,659	-17%	No		3,556	565	7,995	
Del Norte	130	152	-14%	No		483	215	80	
El Dorado	12,837	13,505	-5%	No		1,714	424	969	
Fresno	7,879	10,669	-26%	Yes	88%	25,597	9,357	6,521	
Glenn	No Response								
Humboldt	203	223	-9%	No		2,266	199	317	
Imperial	4,841	20,560	-76%	No		6,000	245	2,308	
Inyo	602	964	-38%	No		N/A	16	13	
Kern	5,407	6,983	-23%	Yes	90%	12,166	1,693	6,936	
Kings	No Response								
Lake	1,543	2,050	-25%	No		600	263	41	
Lassen	390	499	-22%	No		512	80	61	
Los Angeles	9,675	13,397	-28%	No		64,562	5,888	17,642	
Madera	131	207	-37%	No		3,515	2,182	2,139	
Marin	462	392	18%	No		2,578	936	316	
Mariposa	76	159	-52%	No		185	163	54	
Mendocino	-	-		No		1,922	841	-	
Merced	247	225	10%	No		891	814	4,524	
Modoc	4,345	3,193	36%	No		446	108	15	
Mono	1,100	1,101	0%	No		940	343	32	
Monterey	1,346	1,345	0%	No		5,114	51	1,296	
Napa	109	129	-16%	No		2,320	N/A	N/A	
Nevada	800	798	0%	No		382	527	583	
Orange	19,227	22,414	-14%	No		36,330	4,890	4,645	
Placer	5,221	5,493	-5%	Yes	95%	3,536	1,676	3,006	
Plumas	No Response								
Riverside	31,898	34,173	-7%	Yes	20%	-	-	40,765	
Sacramento	6,932	7,018	-1%	Yes	92%	22,491	848	9,348	
San Benito	118	118	0%	No		221	61	25	
San Bernardino	7,003	11,600	-40%	Yes	54%	74,812	1,676	17,582	
San Diego	19,702	21,984	-10%	No		105,894	6,350	17,874	
San Francisco	2,773	2,533	9%	No		3,393	2,492	N/A	
San Joaquin	1,758	2,093	-16%	No		N/A	1,148	5,680	
San Luis Obispo	352	581	-39%	No		2,689	3,060	2,127	
San Mateo	477	1,968	-76%	No		569	165	138	
Santa Barbara	175	136	29%	No		2,526	177	921	
Santa Clara	6,503	25,694	-75%	Yes	62%	4,547	9,500	4,097	
Santa Cruz	32	197	-84%	No		1,766	437	N/A	
Shasta	1,345	836	61%	No		2,404	947	991	
Sierra	77	141	-45%	No		24	31	6	
Siskiyou	491	777	-37%	No		425	307	105	
Solano	110	135	-19%	No		564	217	1,058	
Sonoma	110	94	17%	No		715	539	2,561	
Stanislaus	2,000	2,566	-22%	No		3,495	305	4,800	
Sutter	299	306	-2%	No		713	123	938	
Tehama	280	350	-20%	No		384	503	359	
Trinity	No Response								
Tulare	437	1,000	-56%	No		6,910	335	5,665	
Tuolumne	2,042	2,096	-3%	Yes	80%	425	208	305	
Ventura	4,976	5,367	-7%	No		4,655	290	2,405	
Yolo	517	595	-13%	No		1,063	63	924	
Yuba	No Response								
Totals	173,040	233,783	-26%	44	8	38.7%	439,401	63,157	185,142

THESE TOTALS ARE INCOMPLETE AND REPRESENT UNAUDITED DATA

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TABLE G (CONTINUED)
REAL PROPERTY WORKLOAD DATA

	Properties Affected by Misfortune/ Calamity (17)	Replacement Prop. For Govt.-Acq. Property (18)	Propositions 60/90/110 Claims Filed (19)	Propositions 58/193 Claims Filed (20)	Non-Proposition 13				
					Oil & Gas (21)	Restricted (22)	Restricted Historical Property (23)	Govt. Owned Prop. (24)	Other Annually Valued (25)
Alameda	82	1	420	6,074	5	1,084	13	310	0
Alpine	No Response								
Amador	5	0	28	207	0	145	0	30	0
Butte	66	0	91	850	18	2,372	2	2	N/A
Calaveras	45	0	15	239	0	1,431	5	105	376
Colusa	3	0	2	117	243	1,687	0	0	0
Contra Costa	0	5	431	2,763	38	419	7	190	0
Del Norte	10	2	1	152	0	624	0	11	100
El Dorado	1	-	189	1,325	-	1,229	-	108	-
Fresno	0	5	158	1,681	266	14,421	0	131	0
Glenn	No Response								
Humboldt	14	0	133	557	57	7,596	0	29	787
Imperial	6	2	25	2,154	-	-	-	8	60
Inyo	3	0	3	12	0	0	0	1,412	N/A
Kern	0	0	97	2,598	3,333	11,539	0	271	0
Kings	No Response								
Lake	22	N/A	122	489	160	673	0	23	Inc.
Lassen	4	0	2	165	0	2,788	-	39	-
Los Angeles	1,627	90	3,761	12,507	761	91	900	3,400	10,712
Madera	26	28	12	458	31	4,236	0	41	17
Marin	59	0	137	780	0	479	2	18	22
Mariposa	1	0	2	96	0	697	0	0	0
Mendocino	40	-	26	804	-	-	-	-	-
Merced	33	N/A	1	791	2	3,290	0	41	0
Modoc	9	0	6	281	0	1,036	2	7	0
Mono	8	0	1	149	0	52	0	187	0
Monterey	40	0	145	1,251	58	3,378	4	20	0
Napa	17	N/A	N/A	N/A	0	726	0	74	N/A
Nevada	29	0	124	836	-	402	4	-	-
Orange	313	4	189	2,551	235	52	349	187	931
Placer	23	6	294	341	10	934	0	45	0
Plumas	No Response								
Riverside	-	-	N/A	N/A	-	2,075	-	Incl.	-
Sacramento	33	6	360	4,012	165	1,522	2	16	0
San Benito	1	0	15	160	10	2,284	0	16	0
San Bernardino	108	21	664	6,266	4	539	144	1,155	5,978
San Diego	74	48	1,834	7,300	0	1,896	888	460	0
San Francisco	34	N/A	50	12,236	N/A	N/A	1	N/A	N/A
San Joaquin	24	N/A	121	2,068	127	6,208	0	120	0
San Luis Obispo	247	1	195	1,752	160	3,742	28	81	43
San Mateo	55	0	231	2,136	5	678	9	2	218
Santa Barbara	21	1	110	1,152	358	2,265	0	65	0
Santa Clara	36	2	567	3,018	1	3,187	146	142	464
Santa Cruz	38	0	101	494	0	858	0	0	0
Shasta	45	0	78	287	N/A	2,051	0	37	0
Sierra	2	0	0	49	0	0	0	21	0
Siskiyou	25	0	59	451	0	4,160	0	52	0
Solano	259	0	142	947	248	2,186	18	118	0
Sonoma	150	1	330	2,896	0	2,998	0	102	1,054
Stanislaus	0	3	94	1,448	14	7,028	13	232	0
Sutter	15	0	8	197	285	488	0	127	709
Tehama	N/A	N/A	N/A	662	133	5,245	0	10	6
Trinity	No Response								
Tulare	10	0	50	750	16	14,095	0	177	1,200
Tuolumne	14	0	30	292	0	1,294	4	345	0
Ventura	246	2	605	2,294	488	1,600	11	50	371
Yolo	20	0	299	512	126	3,037	0	54	1,179
Yuba	No Response								
Totals	3,943	228	12,358	91,607	7,357	130,817	2,552	10,071	24,227

THESE TOTALS ARE INCOMPLETE AND REPRESENT UNAUDITED DATA
N/A = Not Available or Not Applicable 0 = Zero - = No Response to This Item

TABLE H

**BUSINESS PROPERTY WORKLOAD DATA
(Including Agricultural Businesses)**

	Vessels (1)	General Aircraft (2)	Certificated Aircraft (3)	Direct Billing (4)	Field Appraisals (5)	Annual Racehorse Tax Returns (6)	Property Statements: Assessments (Except 1-6) (7)	Property Statements Result in No Assessments (8)	Roll Corrections Processed (9)	Number of Others (10)	TOTAL Business Property Assessments (11)	Vessel Property Statements (12)
Alameda	10,891	957	24	3,651	9,458	68	22,413	93	4,762	6,229	58,546	619
Alpine	No Response											
Amador	1,079	89	0	35	0	-	1,308	54	Incl.	0	2,565	0
Butte	3,267	197	8	0	55	0	7,366	N/A	469	462	11,824	0
Calaveras	1,734	73	0	0	619	1	616	454	288	180	3,965	14
Colusa	455	111	0	0	0	N/A	1,672	121	27	0	2,386	0
Contra Costa	27,278	609		4,324	299	249	15,261	66	1,161	1,955	51,202	297
Del Norte	390	22	3	0	120	0	1,080	96	10	0	1,721	36
El Dorado	3,315	299	-	-	2,142	1	6,490	100	355	776	13,478	20
Fresno	4,039	512	16	0	6,672	406	42,545	25,619	1,280	0	81,089	4
Glenn	No Response											
Humboldt	2,630	124	10	0	1,419	1	4,174	146	996	-	9,500	42
Imperial	1,871	137	0	256	810	0	3,897	0	210	0	7,181	0
Inyo	723	97	2	N/A	536	0	N/A	0	N/A	1,086	2,444	0
Kern	4,563	946	12	1,960	1,798	75	12,765	3,407	2,866	3,846	32,238	0
Kings	No Response											
Lake	6,642	91	0	0	599	0	1,391	0	0	Incl.	8,723	2
Lassen	330	53	-	-	48	0	893	141	254	-	1,719	-
Los Angeles	59,640	4,152	143	147,262	31,264	3,929	93,107	11,037	13,774	23,225	387,533	4,032
Madera	1,638	141	0	0	1,119	14	4,915	1,238	616	0	9,681	0
Marin	4,454	279	0	4,072	2,152	11	5,915	N/A	2,133	0	19,016	465
Mariposa	616	26	1	295	245	0	455	125	105	131	1,999	10
Mendocino	1,797	172	3	381	100	0	6,734	1,110	-	618	10,915	19
Merced	2,539	208	1	1,529	2,591	0	5,533	976	1,588	36	15,001	0
Modoc	387	35	0	0	90	1	967	0	84	0	1,564	0
Mono	226	24	1	690	140	0	552	400	28	300	2,361	0
Monterey	8,125	359	6	1,191	3,556	30	8,403	0	1,763	13	23,446	N/A
Napa	2,269	248	0	249	1,322	7	3,812	N/A	N/A	N/A	7,907	9
Nevada	2,383	220	0	808	37	22	0	-	600	6,248	10,318	3
Orange	35,797	794	16	18,181	12,473	8	56,510	12,501	23,446	N/A	159,726	2,406
Placer	6,468	335	0	1,219	2,196	29	6,021	0	1,591	0	17,859	49
Plumas	No Response											
Riverside	10,267	1,390	14	5,872	4,343	611	28,086	500	7,396	N/A	58,479	0
Sacramento	10,968	634	24	4,426	2,919	464	17,896	911	6,360	0	44,602	222
San Benito	405	115	0	165	196	4	2,390	250	211	0	3,736	0
San Bernardino	14,105	1,548	75	6,563	7,250	207	28,338	N/A	In# 23	0	58,086	0
San Diego	15,770	1,810	35	1,437	6,367	374	55,779	50,131	4,057	0	135,760	1,254
San Francisco	1,458	0	N/A	15,709	5,974	N/A	11,207	4,940	2,516	0	41,804	206
San Joaquin	10,626	329	6	2,745	0	131	10,536	1,665	N/A	184	26,222	138
San Luis Obispo	3,512	407	5	1,551	883	244	5,116	5,083	In #24-30,&33	16,734	33,535	131
San Mateo	3,561	423	45	2,687	839	164	8,017	2,021	671	1,673	20,101	168
Santa Barbara	2,693	617	20	1,036	4,653	250	10,237	4,668	1,762	0	25,936	167
Santa Clara	4,587	923	26	348	3,997	80	59,291	23,132	4,226	7,417	104,027	4,587
Santa Cruz	1,908	311	0	2,700	921	0	2,473	983	N/A	9,296	18,592	0
Shasta	7,347	240	4	94	1,383	N/A	3,411	N/A	1,058	N/A	13,537	78
Sierra	31	2	0	9	0	0	574	0	11	0	627	0
Siskiyou	893	98	0	290	330	1	1,491	136	239	0	3,478	0
Solano	4,518	190	1	0	200	0	5,274	1,000	1,126	0	12,309	69
Sonoma	13,875	570	3	860	0	49	18,000	0	1,909	0	35,266	29
Stanislaus	6,977	227	2	926	2,920	6	11,715	999	391	0	24,163	0
Sutter	1,298	167	0	441	451	10	6,510	2,138	89	456	11,560	0
Tehama	1,839	131	0	150	2	2,496	N/A	141	26	44	4,829	0
Trinity	No Response											
Tulare	6,911	489	N/A	In #1	9,398	14	13,505	N/A	-	N/A	30,317	0
Tuolumne	2,254	150	0	0	838	0	1,130	473	259	0	5,104	50
Ventura	10,394	743	18	187	4,383	8	12,004	1,661	2,514	2,051	33,963	578
Yolo	1,244	153	0	560	1,062	0	3,654	683	240	196	7,792	12
Yuba	No Response											
Totals	332,987	22,977	524	234,859	141,169	9,965	631,429	159,199	93,467	83,156	1,709,732	15,716

THESE TOTALS ARE INCOMPLETE AND REPRESENT UNAUDITED DATA.
N/A = Not Available or Not Applicable 0 = Zero - = No Response to This Item

TABLE H (CONTINUED)
BUSINESS PROPERTY WORKLOAD DATA

	Audits										
	Total Audit Accounts (13)	Mandatory Audits Due (14)	Mandatory Audits Assigned (Not Due) (15)	Nonmandatory Audits Assigned (16)	Other Audits Assigned (17)	Audits Carried Over (18)	Potential Current Year Audits (19)	Audits Completed 2005-06 (20)	Audits Waived (21)	TOTAL AUDITS COMPLETED & WAIVED* (22)	Audits Carried Over to 2006-07 (23)
Alameda	1,676	438	0	26	61	0	525	506	19	525	0
Alpine	No Response						0			0	0
Amador	9	9	11	0	3	0	23	12	0	12	11
Butte	209	44	0	5	44	94	187	75	6	81	106
Calaveras	24	3	0	3	0	3	9	7	2	9	0
Colusa	67	16	0	4	0	0	20	8	0	8	12
Contra Costa	1,292	203	0	3	103	76	385	314	47	361	24
Del Norte	1	1	0	0	0	0	1	0	1	1	0
El Dorado	108	30	10	5	-	-	45	5	-	5	40
Fresno	1,175	296	0	137	21	0	454	439	15	454	0
Glenn	No Response						0			0	0
Humboldt	136	31	0	22	26	23	102	86	10	96	6
Imperial	32	32	-	30	-	46	108	29	33	62	46
Inyo	66	18	1	0	0	0	19	11	1	12	7
Kern	1,018	185	6	31	21	42	285	206	47	253	32
Kings	No Response						0			0	0
Lake	39	10	0	75	0	0	85	83	2	85	0
Lassen	29	10	N/A	76	N/A	5	91	66	16	82	9
Los Angeles	9,878	2,550	Incl.	0	186	191	2,927	2,736	191	2,927	0
Madera	145	36	0	5	0	9	50	33	9	42	8
Marin	261	73	0	3	25	17	118	69	22	91	27
Mariposa	22	5	0	10	N/A	0	15	14	0	14	1
Mendocino	146	31	0	0	0	45	76	48	16	64	12
Merced	420	105	2	51	0	11	169	158	0	158	11
Modoc	10	2	0	11	0	0	13	13	0	13	0
Mono	15	3	0	20	0	5	28	26	2	28	0
Monterey	437	154	0	7	0	34	195	96	54	150	45
Napa	293	83	50	33	6	75	247	117	60	177	70
Nevada	84	22	0	0	-	-	22	17	5	22	0
Orange	4,792	1,264	0	0	193	97	1,554	1,515	39	1,554	0
Placer	271	108	0	12	38	8	166	161	5	166	0
Plumas	No Response						0			0	0
Riverside	1,984	363	0	88	79	0	530	494	36	530	0
Sacramento	1,345	294	110	28	120	129	681	320	134	454	227
San Benito	68	23	0	0	3	0	26	15	11	26	0
San Bernardino	1,583	565	26	34	158	429	1,212	625	119	744	468
San Diego	3,579	752	0	13	180	45	990	964	26	990	26
San Francisco	608	411	0	0	32	197	640	197	77	274	366
San Joaquin	1,031	235	0	3	33	53	324	248	76	324	0
San Luis Obispo	424	79	1	21	15	0	116	114	1	115	1
San Mateo	802	285	8	10	In # 37	In # 37	303	265	21	286	17
Santa Barbara	1,276	275	119	10	5	14	423	362	18	380	43
Santa Clara	2,413	942	0	25	189	2	1,158	1,158	0	1,158	0
Santa Cruz	301	58	0	26	0	0	84	83	1	84	0
Shasta	196	61	0	6	27	11	105	90	14	104	1
Sierra	8	0	0	0	0	0	0	0	0	0	0
Siskiyou	54	8	4	50	0	0	62	53	9	62	0
Solano	301	70	0	5	26	18	119	101	2	103	16
Sonoma	619	159	1	22	11	22	215	181	17	198	17
Stanislaus	746	159	0	10	15	13	197	192	5	197	5
Sutter	90	30	0	47	0	2	79	77	2	79	2
Tehama	51	19	0	0	0	0	19	16	3	19	0
Trinity	No Response						0			0	0
Tulare	520	147	N/A	19	N/A	29	195	189	6	195	0
Tuolumne	61	6	0	0	0	10	16	0	0	0	16
Ventura	803	196	0	0	22	59	277	186	41	227	50
Yolo	300	70	0	1	0	26	97	70	27	97	0
Yuba	No Response						0			0	0
Totals	41,818	10,969	349	987	1,642	1,840	15,787	12,850	1,248	14,098	1,722

THESE TOTALS ARE INCOMPLETE AND REPRESENT UNAUDITED DATA.

N/A = Not Available or Not Applicable 0 = Zero - = No Response to This Item

* Waivers are not required for nonmandatory audits.

SECTION III

ASSESSMENT APPEALS STATISTICS

TABLE I
APPEALS BOARDS AND HEARING OFFICERS

	Is Board of Supervisors also a County Board of Equalization? (1)	If no, number of Assessment Appeals Boards (2)	Number of Hearing Officers (3)	
Alameda	No	3	1	
Alpine	No Response			
Amador	Yes			
Butte	No	1	1	
Calaveras	Yes			
Colusa	Yes			
Contra Costa	No	1	0	
Del Norte	Yes			
El Dorado	No	1	0	
Fresno	No	1	0	
Glenn	No Response			
Humboldt	No	1	0	
Imperial	Yes			
Inyo	Yes			
Kern	No	1	0	
Kings	No Response			
Lake	Yes			
Lassen	No	1	0	
Los Angeles	No	5	16	
Madera	No	1	0	
Marin	No	2	0	
Mariposa	No	1	5	
Mendocino	Yes			
Merced	No	1	0	
Modoc	Yes			
Mono	No	1	0	
Monterey	No	1	0	
Napa	Yes			
Nevada	No	1	0	
Orange	No	5	3	
Placer	Yes	1	5	
Plumas	No Response			
Riverside	No	2	0	
Sacramento	No	3	1	
San Benito	Yes			
San Bernardino	No	3	1	
San Diego	No	4	0	
San Francisco	No	2	10	
San Joaquin	No	1	0	
San Luis Obispo	No	1	0	
San Mateo	No	1	0	
Santa Barbara	No	10	0	
Santa Clara	No	2	2	
Santa Cruz	No	1	0	
Shasta	No	1	0	
Sierra	Yes			
Siskiyou	No	1	3	
Solano	No	1	0	
Sonoma	Yes			
Stanislaus	No	1	0	
Sutter	No	1	0	
Tehama	Yes			
Trinity	No Response			
Tulare	No	1	5	
Tuolumne	Yes			
Ventura	No	4	1	
Yolo	No	1	0	
Yuba	No Response			
Totals	16	36	70	54

THESE TOTALS ARE INCOMPLETE AND REPRESENT UNAUDITED DATA.

N/A = Not Available or Not Applicable 0 = Zero - = No Response to This Item

TABLE J
DISTRIBUTION OF ASSESSMENT APPEALS BY PROPERTY TYPES

	Number of Residential Appeals Filed (1)	Number of Commercial & Industrial Appeals Filed (2)	Number of Rural Appeals Filed (3)	Number of Business Property Appeals Filed (4)	Number of Other Appeals Filed (5)	TOTAL NUMBER OF APPEALS FILED (6)	Number of Appeals Filed 2004-05 (7)	Percentage Change From 2004-05 to '05-06 (8)	Total Number of Appeals Held Over (9)	Total Number of Appeals to be Resolved (10)
Alameda	883	1,449	76	542	207	3,157	3,397	-7.1%	4,810	7,967
Alpine	No Response						0			
Amador	8	2	0	2	2	14	45	-68.9%	14	28
Butte	17	52	2	11	0	82	101	-18.8%	18	100
Calaveras	17	3	0	9	0	29	81	-64.2%	24	53
Colusa	1	5	0	24	4	34	34	0.0%	0	34
Contra Costa	103	317	7	201	1	629	820	-23.3%	703	1,332
Del Norte	1	1	0	1	0	3	8	-62.5%	0	3
El Dorado	25	30	5	20	0	80	102	-21.6%	60	150
Fresno	22	61	33	158	0	274	333	-17.7%	0	274
Glenn	No Response						0			
Humboldt	26	24	2	22	0	74	82	-9.8%	27	101
Imperial	1	36	2	9	0	48	47	2.1%	21	69
Inyo	3	29	0	11	0	43	35	22.9%	41	84
Kern	24	122	14	69	466	695	1,038	-33.0%	793	1,488
Kings	No Response						0			
Lake	75	1	0	8	0	84	20	320.0%	9	93
Lassen	-	8	1	-	-	9	10	-10.0%	18	27
Los Angeles	3,119	4,338	0	2,655	1,994	12,106	15,766	-23.2%	12,476	24,582
Madera	6	29	13	18	2	68	68	0.0%	78	146
Marin	N/A	N/A	N/A	N/A	N/A	221	252	-12.3%	308	529
Mariposa	2	0	0	2	0	4	0	0.0%	0	4
Mendocino	10	32	-	52	-	94	79	19.0%	16	110
Merced	4	51	68	58	1	182	138	31.9%	175	357
Modoc	0	0	0	0	2	2	7	-71.4%	7	9
Mono	12	10	0	0	0	22	31	-29.0%	24	46
Monterey	25	88	20	100	0	233	343	-32.1%	195	428
Napa	20	19	79	21	N/A	139	136	2.2%	127	266
Nevada	14	4	0	60	0	78	65	20.0%	39	117
Orange	1,454	1,755	65	4,536	263	8,073	8,519	-5.2%	4,868	12,941
Placer	62	120	0	13	103	298	246	21.1%	14	312
Plumas	No Response						0			
Riverside	739	878	34	638	187	2,476	2,730	-9.3%	1,471	3,947
Sacramento	181	424	76	143	574	1,398	1,823	-23.3%	3,405	4,803
San Benito	0	29	0	5	0	34	39	-12.8%	64	98
San Bernardino	260	694	In# 2	1,025	Incl.	1,979	1,967	0.6%	959	2,938
San Diego	793	735	69	774	115	2,486	2,573	-3.4%	1,765	4,251
San Francisco	978	In# 1	N/A	112	N/A	1,090	1,707	-36.1%	1,588	2,678
San Joaquin	30	185	11	85	36	347	422	-17.8%	345	692
San Luis Obispo	43	24	2	10	12	91	100	-9.0%	40	131
San Mateo	147	494	4	222	79	946	1,073	-11.8%	1,764	2,710
Santa Barbara	45	57	10	68	38	218	277	-21.3%	17	235
Santa Clara	407	1,353	N/A	1,718	481	3,959	4,788	-17.3%	5,460	9,419
Santa Cruz	31	19	20	16	0	86	105	-18.1%	41	127
Shasta	6	8	8	14	0	36	66	-45.5%	21	57
Sierra	2	0	0	0	0	2	6	-66.7%	0	2
Siskiyou	2	0	0	1	0	3	10	-70.0%	0	3
Solano	5	149	0	31	8	193	260	-25.8%	212	405
Sonoma	59	158	31	62	36	346	480	-27.9%	272	618
Stanislaus	15	54	24	33	0	126	180	-30.0%	143	269
Sutter	4	13	22	6	21	66	54	22.2%	14	80
Tehama	0	7	8	1	0	16	7	128.6%	0	16
Trinity	No Response						0			
Tulare	In #5	In #5	In #5	In #5	235	235	496	-52.6%	367	611
Tuolumne	1	3	0	0	0	4	13	-69.2%	10	14
Ventura	227	226	63	158	78	752	1,118	-32.7%	1,190	1,942
Yolo	13	127	3	62	25	230	226	1.8%	128	358
Yuba	No Response						0			
Totals	9,922	14,223	772	13,786	4,970	43,894	52,323	-16.1%	44,141	88,035

THESE TOTALS ARE INCOMPLETE AND REPRESENT UNAUDITED DATA.

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TABLE K
ASSESSMENT APPEALS ACTIVITY FOR THE 2005-06 FISCAL YEAR

	Total Number of Appeals to be Resolved (1)	Withdrawn (2)	No Show (3)	Invalid (4)	Resolved by Stipulations (5)	Number of Appeals Heard			TOTAL NO. OF APPEALS RESOLVED (9)	Outstanding Appeals Carried Over to Next Fiscal Year (10)
						Assessment Reduced (6)	Assessment Sustained (7)	Assessment Increased (8)		
Alameda	7,967	2,408	304	241	1,008	138	72	0	4,171	3,796
Alpine	No Response								0	0
Amador	28	3	1	0	1	2	1	0	8	20
Butte	100	29	2	0	42	4	6	1	84	16
Calaveras	53	28	7	0	0	3	1	0	39	14
Colusa	34	8	2	0	24	0	0	0	34	0
Contra Costa	1,332	474	123	11	11	3	14	0	636	696
Del Norte	3	0	1	0	1	0	1	0	3	0
El Dorado	150	51	3	1	30	22	15	0	122	28
Fresno	274	236	0	4	17	0	2	0	259	15
Glenn	No Response								0	
Humboldt	101	14	7	15	18	7	11	0	72	29
Imperial	69	0	0	0	0	0	0	0	0	69
Inyo	84	41	0	0	17	1	7	0	66	18
Kern	1,488	81	129	3	68	0	2	0	283	1,205
Kings	No Response								0	
Lake	93	82	2	0	0	0	0	0	84	9
Lassen	27	-	-	-	-	-	-	-	0	27
Los Angeles	24,582	7,627	2,410	891	133	2,199	689	20	13,969	10,613
Madera	146	48	4	10	25	2	1	0	90	56
Marin	529	316	N/A	N/A	14	5	13	0	348	181
Mariposa	4	2	0	1	0	0	0	0	3	1
Mendocino	110	18	5	6	48	1	-	-	78	32
Merced	357	64	51	1	28	9	18	0	171	186
Modoc	9	4	3	0	0	0	1	0	8	1
Mono	46	9	0	8	9	0	0	0	26	20
Monterey	428	229	10	0	27	3	15	3	287	141
Napa	266	68	1	0	22	0	1	0	92	174
Nevada	117	23	2	14	17	1	4	0	61	56
Orange	12,941	3,905	723	653	761	2,853	381	764	10,040	2,901
Placer	312	82	2	1	22	5	4	0	116	196
Plumas	No Response								0	0
Riverside	3,947	1,754	578	208	171	23	145	0	2,879	1,068
Sacramento	4,803	835	12	5	705	15	24	5	1,601	3,202
San Benito	98	46	0	0	0	0	5	0	51	47
San Bernardino	2,938	628	312	446	33	428	92	3	1,942	996
San Diego	4,251	1,569	271	247	341	86	71	1	2,586	1,665
San Francisco	2,678	1,084	31	97	30	246	31	4	1,523	1,155
San Joaquin	692	295	13	42	98	11	2	0	461	231
San Luis Obispo	131	44	1	1	8	1	2	1	58	73
San Mateo	2,710	619	170	0	562	80	16	4	1,451	1,259
Santa Barbara	235	104	11	0	66	4	1	0	186	49
Santa Clara	9,419	3,443	397	0	1,602	28	41	0	5,511	3,908
Santa Cruz	127	43	2	1	17	0	11	0	74	53
Shasta	57	36	1	0	10	0	2	0	49	8
Sierra	2	0	0	0	0	0	0	0	0	2
Siskiyou	3	1	0	0	0	0	2	0	3	0
Solano	405	118	43	1	32	0	8	7	209	196
Sonoma	618	217	42	4	137	0	15	0	415	203
Stanislaus	269	126	24	7	28	4	3	0	192	77
Sutter	80	20	5	4	2	8	8	0	47	33
Tehama	16	4	1	0	5	0	3	0	13	3
Trinity	No Response								0	
Tulare	611	387	-	-	69	26	62	0	544	67
Tuolumne	14	0	0	0	2	0	0	0	2	12
Ventura	1,942	672	82	0	185	25	12	0	976	966
Yolo	358	118	10	1	19	4	12	16	180	178
Yuba	No Response								0	
Totals	88,054	28,013	5,798	2,924	6,465	6,247	1,827	829	52,103	35,951

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SECTION IV

APPENDICES

ITEMIZATION OF OTHER INCOME

(Table A, Column 9)

Only the counties listed provided an itemization of other income.

AMADOR

Revenue Share-CD data Inc; Sales of data

BUTTE

Audits performed for other counties

CALVERAS

Tax Collection Fees

HUMBOLDT

Contract audit fees

Real property non-filing fee

INYO

Sale of secured roll

Sale of tax sale information packets

Special sorts

Sale of GIS map of county

MARIN

Revenue from CD data and Transamerica

NAPA

Mapping services fees

SAN BENITO

Historical aircraft filing fees

Land Conservation Act fees

SAN BERNARDINO

Interest and penalties on delinquent taxes

Special assessments/COS penalties

Exclusion Fees

PIMS access (non-county)

Data sales – List/label/tape

SAN LUIS OBISPO

Parcel splits/cuts & combinations

New parcel fee

SANTA CLARA

Open space subvention

Proposition 90 application fees

SONOMA

Senior Citizens Prop tax deferral

Late filing penalty fees for parent/child &

Grandparents/child assessments

Public services (e.g., title research, voluntary mergers, informal segregations, subpoena fees, certifying documents)

Miscellaneous revenue and reimbursements

STANISLAUS

Penalty for failure to file change in ownership form

Special assessments

VENTURA

Reassessment exclusion deferred filing fees

LAFCO fees